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| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|---|--|--|
| DEDUCTION CODES – IN CATEGORIES | | |
| GENERAL CODES: | | |
| 503 – RESALE – Sales for Resale | 4-5-10-11-13-14-17-29-41-49 | 4-5-10-17-29-45-49-62-213-214 |
| 551 - TAX COLLECTED or FACTORED included in Gross Receipts | 2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51-56 | 4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244 |
| 708 - VENDOR DISCOUNTS or CUSTOMER RETURNS | 2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51 | 4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244 |
| 558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011) | 2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-41-49-51-56 | 4-5-6-9-10-11-12-15-16-17-18-19-20-27-28-29-37-44-45-49-51-62-85-116-144-213-214-244 |
| | | |
| AMUSEMENT: | | |
| 657 - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 38) | 12 | N/A |
| 527 - AMUSE: Monthly MEMBERSHIP Fees (p. 39) | 12 | N/A |
| 661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 39) | 12 | 12 |
| 670 - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 39) | 12 | 12 |
| 666 - AMUSE: TRANS LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 39) | 12 | N/A |
| 640* - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34) | 6 – 12 – 25 | 6 – 12 – 44 – 144 – 244 |
| 702* - TRANSPORTATION or AMUSE Resale: ARRANGED & TAXED (p. 25, 40) | 6 - 12 | 6 |
| 612* – TRANSPORTATION or AMUSE: ARRANGED & EXEMPT (p. 25, 40) | 6 - 12 | 6 - 12 |
| | | |
| BUSINESS: MACHINERY/EQUIPMENT – OTHER: | | |
| 510 - CHEMICALS that cause CHANGE in Product (p. 11, 17) | 17 – 29 – 129 | 17 – 29 |
| 595 - CLEAN ROOM for SEMICONDUCTORS (p. 36, 45, 8, 12) | 14 – 15 – 17 – 29 - 129 | 15 – 16 – 17 – 29 – 37 - 214 |

| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|--|-----------------------|-------------------------------------|
| BUSINESS : MACHINERY/EQUIPMENT – OTHER continued | | |
| 586 - CLOTHING for Paper Manufacturing (p. 4, 17) | 17 – 29 | 17 – 29 |
| 687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14) | 29 – 129 | 17 – 29 |
| 565 - COMPUTER DATA CENTER EQUIPMENT (p. 6, 19) | 17 – 29 | 17 – 29 |
| 752 - INCOME PRODUCING CAPITAL EQUIP ANCILLARY M&E TO TREAT WASTE | N/A | 17 – 29 - 214 |
| 520 - LIVESTOCK POULTRY Feed etc to COMMERCIAL BUSINESS (p. 5, 14) | 17 - 29 | SEE CITY SPECIFIC CODE 720 BELOW |
| 516 - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 14) | 17 - 29 | N/A |
| 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 36, 8, 21) | 14 – 17 - 29 | SEE CITY SPECIFIC CODE 585 BELOW |
| 523 - M&E Commercial MINING Operation Used Directly to extract ores or minerals (p. 36, 7, 20) | 14 – 17 – 29 - 129 | 17 – 29 - 214 |
| 579 - M&E used to DRILL or EXTRACT OIL GAS for Commercial Purposes (p. 36, 7, 21) | 14 – 17 – 29 - 129 | 17 – 29 - 214 |
| 539 - M&E Etc to TELECOMMUNICATIONS Business (p. 36, 7, 20) | 14 – 17 – 29 - 129 | 17 – 29 - 214 |
| 524 - M&E for ELECTRIC UTILITY business (p. 36, 7, 20) | 14 – 17 – 29 - 129 | 17 – 29 - 214 |
| 577 - M&E for POULTRY & EGG Production (p. 36, 9, 22) | 14 – 17 – 29 | 17 – 29 - 214 |
| 578 - M&E for TV STATION DIGITAL BROADCAST (p. 36, 9, 22) | 14 – 17 – 29 | 17 – 29 - 214 |
| 522 - M&E used directly in MFTG, PROCESSING, FABR, PRINTING Etc. (p. 36, 7, 20) | 14 – 17 – 29 - 129 | 17 – 29 - 214 |
| 553 - M&E used in Research & Development (p. 36, 8, 21) | 14 – 17 – 29 - 129 | 17 – 29 - 214 |
| 525 - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 4, 17) | 17 - 29 | N/A |
| 597 - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22) | 14-17-29-129 | 17-29-214 |
| 599* - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22) | 14–15 – 17 - 29 | 15 – 16 - 37 |

| | | |
|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|---|-----------------------|---------------|
| | | |
| BUSINESS : MACHINERY/EQUIPMENT – OTHER continued | | |
| 532 - M&E to Repair CARRIER AIRCRAFT (p. 36, 7, 20) | 14 – 17 - 29 | 17 – 29 - 214 |
| 652 - MINE: ACTUAL FREIGHT COST (p. 37) | 2 | N/A |
| 658 - MINE: PROCESS COST - SHIPMENT Out Of State (p. 37) | 2 | N/A |
| 747 - MINING METALLURGICAL SUPPLIES | N/A | 17 – 29 - 214 |
| 605 - NEAT ANIMALS HORSES used for BREEDING (p. 36, 7, 20) | 14 – 17 - 29 | N/A |
| 535 - PIPES VALVES 4" for WATER OIL GAS (p. 36, 7, 20) | 14 – 17 – 29 - 129 | 17 – 29 - 214 |
| 576 - RAILROAD Stock Rails Signal Equipment (p. 36, 7, 21) | 14 – 17 – 29 | 17 – 29 - 214 |
| 537 - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 4, 14) | 17 - 29 | N/A |
| 591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 36, 8, 21) | 14 – 17 – 29 | 17 – 29 - 214 |
| | | |
| COMMERCIAL / REAL PROPERTY LEASE: | | |
| 634 - COMM LEASE BETWEEN AFFILIATES (p. 31) | 13 | 45 – 213 |
| 642 - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 33) | 13 | N/A |
| 664 - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 32) | 13 | N/A |
| 659 - COMM LS: ELIG TRANSP FACILITY (p. 33) | 13 | N/A |
| 655 - COMM LS: for RELIGIOUS WORSHIP p. 32) | 13 | N/A |
| 669 - COMM LS: PROFIT A PRENDRE (p. 33) | 13 | N/A |
| 650 - COMM LS: RESIDENTIAL >29 DAYS (p. 32) | 13 | N/A |
| 638 - COMM LS: to NONPROFIT for MLB or GOLF (p. 32) | 13 | N/A |
| 647 - COMM LS: to NONPROFIT for RODEO (p. 32) | 13 | N/A |
| 682 - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 34) | 13 | 45 – 213 |
| 755 - RENTAL OF IRS "LOW INCOME UNIT" | N/A | 45 – 213 |
| | | |

| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|--|-------------------|----------------------------------|
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| ENVIRONMENTAL ETC. | | |
| 589* - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 43, 3 & 6, 19) | 15 – 17 – 29 | 15 – 17 - 29 |
| 607* - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10) | 14 – 15 – 17 - 29 | 17 – 29 |
| 597* - M&E to meet Fed & State POLLUTION Regs Rules (p. 36, 9, 22) | 14-17-29-129 | 17-29-214 |
| 599* - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22) | 14-15 – 17 - 29 | 15 – 16 - 37 |
| 554 - M&E used in HEALTHY FOREST PROJECT (p. 9, 22) | 17 - 29 | N/A |
| 603 - M&E REPAIR PARTS for HEALTHY FOREST PROJECT (p. 6, 19) | 17 - 29 | N/A |
| 555* - PC: HEALTHY FOREST Structure (p. 46) | 15 | N/A |
| 511* - UTIL - FUEL: sold to QUAL ENVIRON TECH (p. 26, 4, 17) | 4 – 17 – 29 | 17 – 29 |
| | | |
| FOOD and/or RESTAURANT: | | |
| 750* - CITY - DIRECT CUSTOMER SERVICE | N/A | 11 – 17 – 29 – 62 - 214 |
| 514 - FOOD for ARIZ PRISON or JAIL (p. 41, 5, 18) | 11 – 17 – 29 | 62 |
| 566 - FOOD ITEMS Provided FREE to TRANSIENT LODGER (p. 5, 15) | 17 - 29 | N/A |
| 513 - FOOD purchased with SNAP Cards (p. 42, 1, 16) | 11 – 17 - 29 | 11 – 62 |
| 506 - FOOD RETAIL Sales for HOME PREP (p. 1, 16) | 17 - 29 | SEE CITY SPECIFIC CODE 506 BELOW |
| 507 - FOOD RETAIL Sales to RESTAURANT (p. 1, 17) | 17 – 29 | 17 – 29 - 62 |
| 512 - FOOD to AIRLINE that is FREE to PASSENGERS (p. 42, 5, 18) | 11 – 17 – 29 | 11 – 17 - 29 |
| 568 - FOOD to RESTAURANT for EMPLOYEES (p. 2, 16) | 17 – 29 – 129 | 17 – 29 |
| 569 - FOOD to SCHOOL DISTRICT / CHARTER SCHOOL (p. 42, 2, 17) | 11 – 17 - 29 | 11 – 17 – 29 - 62 |
| 662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 43, 19) | 11 – 29 | 29 |
| 746 – FOOD & ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY | N/A | 17 – 29 - 62 |

| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|--|--------------|--------------------------------|
| 760* - OUT-OF-CITY SALES | N/A | 10 – 17 – 49 – 62 - 116 |
| 770* - OUT-OF-STATE SALES | N/A | 10 – 17 – 49 – 62 - 116 |
| | | |
| FUEL / UTILITIES: | | |
| 587 - ALT FUEL to USED OIL FUEL BURNER (p. 26, 5, 18) | 4 – 17 – 29 | 4 – 17 – 29 |
| 617 - ELECTRICITY SENT OUT-OF-STATE (p. 26, 23) | 4 - 29 | N/A |
| 598 - FUEL to HEALTHY FOREST BUSINESS (p. 6, 19) | 17 – 29 | N/A |
| 509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 26, 4, 17) | 4 – 17 - 29 | 4 – 17 – 29 |
| 515 - FUEL: Taxed Motor Vehicle, USE, AVIATION JET (p. 36, 2, 14) | 14 – 17 - 29 | 17 - 29 |
| 563 - GAS for COMPRESSOR EQUIPMENT (p. 19) | 29 - 129 | 17 - 29 |
| 757 - NAT GAS TO PUBLIC UTIL for POWER GEN | N/A | 4 |
| 604 - RENEWABLE ENERGY CREDIT Sales (p. 26, 6, 19) | 4 – 17 - 29 | 4 – 17 – 29 |
| 710 - UTIL: ELECTRICITY or NATURAL GAS TO MANUFACTURER or SMELTER (p. 27, 23) | 4 – 29 - 129 | N/A |
| 621 - UTIL: DEVELOPMENT FEES (p. 26, 23) | 4 - 29 | 4 |
| 511* - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECH (p. 26, 4, 17) | 4 – 17 – 29 | 17 – 29 |
| 626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 26, 23) | 4 - 29 | 4 |
| 618 - UTIL: SOLAR CUSTOMER TRANSFERS (p. 27) | 4 | 4 |
| | | |
| JOB PRINTING: | | |
| 561 - JOB PR: Cost of POSTAGE FREIGHT (p. 30) | 10 | 10 |
| 637 - JOB PR: Delivered OUT-OF-STATE (p. 30) | 10 | N/A |
| 630 - JOB PR: to LIC BUS - FREE MAG NEWS (p. 30) | 10 | N/A |
| 760* - OUT-OF-CITY SALES | N/A | 10 – 17 – 49 – 62 - 116 |
| 770* - OUT-OF-STATE SALES | N/A | 10 – 17 – 49 – 62 - 116 |
| | | |
| MEDICAL RELATED: | | |
| 536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 36, 1, 16) | 14 – 17 - 29 | 17 – 29 - 214 |
| 526 - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 36, 1, 16) | 14 – 17 - 29 | 17 – 29 - 214 |

| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
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| MEDICAL RELATED (continued): | | |
| 590 - EYEGLASSES CONTACTS Sold on RX (p. 1, 16) | 17 - 29 | 17 - 29 |
| 594 - HEARING AIDS but not batteries (p. 36, 1, 16) | 14 - 17 - 29 | 17 - 29 - 214 |
| 533 - INSULIN + SYRINGES + TEST STRIPS (p. 1, 16) | 17 - 29 | 17 - 29 |
| 559 - PROSTHETIC RX by MEDICAL PROFESSIONAL (p. 36, 1, 16) | 14 - 17 - 29 | 17 - 29 - 214 |
| 748 - PROSTHETIC RECOMMENDED by DOCTOR | N/A | 17 - 29 - 214 |
| | | |
| MOTOR VEHICLE: | | |
| 592 - ALTERNATIVE FUEL VEHICLES (p. 36, 5, 18) | 14 - 17 - 29 | 17 - 29 - 214 |
| 606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 36, 8, 21) | 14 - 17 - 29 | 17 - 29 - 214 |
| 528 - MV + Parts to MOTOR CARRIER LESSOR (p. 5, 18) | 17 - 29 | 17 - 29 |
| 501 - MV MFTR CASH REBATE Assigned to SELLER (p. 11) | 17 - 29 | 17 - 29 |
| 530 - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 3) | 17 | N/A |
| 580 - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 3) | 17 | N/A |
| 531 - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 12) | 17 | N/A |
| 529 - MV sold at AUCTION to NONRESIDENT (p. 5) | 17 | N/A |
| 541 - MV to NONRESIDENT that is shipped OUT- OF-STATE (p. 1) | 17 | 17 |
| | | |
| NATIVE AMERICAN: | | |
| 530* - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 3) | 17 | N/A |
| 570 - SALES of TPP to NATIVE AMERICAN THAT OCCUR ON RESERVATION | 10 - 11 - 14 - 15 - 17 - 29 | 10 - 11 - 15 - 16 - 17 - 27 - 29 - 62 - 116 - 214 |
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|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|--|-----|--------------|
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| PERSONAL PROPERTY RENTAL (PPR): | | |
| 680 - PPR: CAR RENTAL SURCHARGES (p. 36) | 14 | 214 |
| 631 - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 35) | 14 | N/A |
| 556 - PPR: Lease Payment Transferred to 3 rd PARTY LEASING COMPANY (p. 36) | 14 | N/A |
| 660 - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 36) | 14 | 214 |
| 651 - PPR: PHOTOS Etc for ARIZ TOURISM (p. 35) | 14 | N/A |
| 593 – PPR: RENTALS OF PERSONAL PROPERTY SHIPPED & USED EXCLUSIVELY OUT-OF-STATE | 14 | 214 |
| 756 – PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY | N/A | 214 |
| 656 - PPR: VEHICLE REG FEE REIMBURSEMENT (p. 35) | 14 | 214 |
| | | |
| CONTRACTING – OWNER/SPEC BLDR: | | |
| 502 - PC: 35% DEDUCTION Allowed (p. 43) | 15 | 15 – 16 – 37 |
| 557 - PC: Cost of ARCHITECTURAL or ENGINEERING Service (p. 48) | 15 | 15 – 16 – 37 |
| 690 - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 49) | 15 | N/A |
| 560 - PC: DEVELOPMENT FEES paid (p. 46) | 15 | 15 – 16 – 37 |
| 673 - PC: DOMESTIC VIOLENCE SHELTER (p. 45) | 15 | N/A |
| 683 - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 45) | 15 | 15 – 16 – 37 |
| 663 - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 43) | 15 | 27 |
| 555* - PC: HEALTHY FOREST Structure (p. 46) | 15 | N/A |
| 681 – PC: INCOME FROM OUT-OF-STATE PROJECTS | 15 | 15 – 16 - 37 |
| 600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 44) | 15 | 15 – 16 - 37 |
| 518 - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 43) | 15 | N/A |
| 698 - PC: LAUNCH SITE Construction (p. 45) | 15 | N/A |
| 689 - PC: LAWN MAINTENANCE SERVICES (p. 48) | 15 | 15 |

| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|--|----------------------|---------------------------------|
| | | |
| CONTRACTING – OWNER/SPEC BLDR: (continued) | | |
| 500 - PC: MAINTENANCE REPAIR Etc CONTRACT with PROPERTY OWNER (p. 46 and 51) | 15 | 15 – 16 – 37 |
| 694 - PC: MANUFACTURED BLDG delivered OUT- OF-STATE (p. 49) | 15 | N/A |
| 668 - PC: MANUFACTURED BLDG RESALE to DEALER (p. 43) | 15 | 27 |
| 667 - PC: MILITARY REUSE ZONE PROJECTS (p. 43) | 15 | N/A |
| 719 - PC: MIXED WASTE PROCESS FACILITY (p. 46) | 15 | N/A |
| 562 - PC: Sale of USED MFTRD HOME (p. 43) | 15 | 27 |
| 550 - PC: SUBCONTRACTING INCOME (p. 47) | 15 | 15 |
| 686 - PC: TERMITE or PEST TREATMENT (p. 46) | 15 | 15 |
| 696 - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 46) | 15 | N/A |
| 589* - ENVIRONMENTAL RESPONSE & REMEDICATION (p. 43, 3 & 6, 19) | 15 – 17 – 29 | 15 – 17 – 29 |
| 607* - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10) | 14 – 15 – 17 - 29 | 17 – 29 |
| 581* - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21) | 14 – 15 – 17 - 29 | 15 – 16 – 17 – 29 – 37 - 214 |
| 599* - M&E to PREVENT POLLUTION Farm Ranch (p. 36, 45, 9, 22) | 14–15 – 17 - 29 | 15 – 16 – 37 |
| 754 - PART IMPROVED PROP SOLD BY/TO SPEC BLDR | N/A | 16 |
| 538* – SOLAR ENERGY DEVICES (p. 36, 45, 11, 23) | 14 – 15 – 17 - 29 | 15 – 16 – 17 – 29 – 37 - 214 |
| 753 - SPEC BLDR: RECONSTRUCT - PRIOR VALUE | N/A | 16 |
| 573* -TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15) | 14 – 15 – 17 - 29 | N/A |
| 608 - PC: COST of 508 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 622 - PC: COST of 522 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 623 - PC: COST of 523 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 624 - PC: COST of 524 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 632 - PC: COST of 532 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 635 - PC: COST of 535 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 639 - PC: COST of 539 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 644 - PC: COST of 544 DED in Gross Income (p. 45) | 15 | N/A |

| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|--|------------------------------------|-------------------------|
| | | |
| CONTRACTING – OWNER/SPEC BLDR: (continued) | | |
| 645 - PC: COST of 545 DED in Gross Income (p. 45) | 15 | N/A |
| 646 - PC: COST of 546 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 653 - PC: COST of 553 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 654 - PC: COST of 554 DED in Gross Income (p. 45) | 15 | N/A |
| 665 - PC: COST of 565 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 672 - PC: COST of 572 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 674 - PC: COST of 574 DED in Gross Income (p. 45) | 15 | N/A |
| 675 - PC: COST of 575 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 676 - PC: COST of 576 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 677 - PC: COST of 577 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 678 - PC: COST of 578 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 679 - PC: COST of 579 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 685 - PC: COST of 585 DED in Gross Income (p. 45) | 15 | SEE CITY SPECIFIC BELOW |
| 691 - PC: COST of 591 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 697 - PC: COST of 597 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 706 - PC: COST of 606 DED in Gross Income (p. 45) | 15 | 15 – 16 – 37 |
| 771 - PC: COST of 671 DED in Gross Income | N/A | 15 – 16 – 37 |
| 799 - PC: COST of 699 DED in Gross Income (p. 45) | 15 | N/A |
| 781 - PC: COST of 751 DED in Gross Income | N/A | 15 – 16 – 37 |
| 782 - PC: COST of 752 DED in Gross Income | N/A | 15 – 16 – 37 |
| | | |
| PUBLICATION (PUB): | | |
| 628 - PUB: ADVERTISING INCOME (p. 29) | 9 | N/A |
| | | |
| QUALIFYING HOSPITAL – HEALTHCARE – NONPROFIT: | | |
| 544 - TPP to NONPROFIT that gives FREE MEALS to NEEDY on a regular basis (p. 36, 3, 15) | 14 – 17 - 29 | N/A |
| 575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 36, 3, 15) | 14 – 17 – 29 | 17 – 29 - 214 |
| 545 - TPP to QUALIFIED HEALTH CARE ORG used for Health Medical Purposes ONLY (p. 26, 31, 30, 30, 41, 36, 3, 15) | 4 – 8 – 9 – 10 – 11 – 14 – 17 - 29 | N/A |

| | | |
|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|---|---|---|
| | | |
| QUALIFYING HOSPITAL – HEALTHCARE – NONPROFIT (cont.): | | |
| 671 - CITY SALES TO QUALIFIED HEALTH CARE ORG | N/A | 4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214 |
| 574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 36 ,3, 15) | 14 – 17 - 29 | N/A |
| 572 - TPP to QUAL COMMUNITY HEALTH CENTER (p. 36, 3, 15) | 14 – 17 – 29 | 4 – 9 – 10 – 11 – 17 – 29 – 62 – 85 |
| 699 - TPP to QUALIFIED HEALTH SCIENCE EDUC INSTITUTION (p. 30, 30, 36, 3, 16) | 9 – 10 – 14 – 17 - 29 | 9 – 10 – 17 – 29 – 214 |
| 546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 26, 31, 29, 30, 41, 36, 2, 15) | 4 – 8 – 9 – 10 – 11 – 14 – 17 - 29 | 4 – 9 – 10 – 11 – 17 – 29 – 49 – 51 – 85 - 214 |
| 573* -TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15) | 14 – 15 – 17 - 29 | N/A |
| | | |
| RETAIL / USE and RENTAL ITEMS: | | |
| 508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 36, 7 & 13, 20 & 24) | 14 – 17 - 29 | 17 – 29 - 214 |
| 596 - APPLICATION SERVICES to TEST Students (p. 28, 36, 6, 19) | 5 – 14 – 17 - 29 | 5 – 17 – 29 - 214 |
| 583 - COMMODITIES SALE warehoused in AZ (p. 4, 16) | 17 – 29 | N/A |
| 589* - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 43, 3 &6, 19) | 15 – 17 – 29 | 15 – 17 – 29 |
| 607* - ENVIRONMENTAL TECH FACILITY (p. 35, 43, 10) | 14 – 15 –17 - 29 | 17 – 29 |
| 581* - GROUNDWATER MEASURING DEVICES (p. 36, 43, 8, 21) | 14 – 15 – 17 – 29 | 15 – 16 – 17 – 29 – 37 - 214 |
| 519 - LIBRARY MATERIALS to PUBLIC Libraries (p. 5, 15) | 17 – 29 | 17 – 29 |
| 588 - LIQUOR by LIQUOR WHOLESALER (p. 6) | 17 | 17 |
| 521 – LOTTERY TICKETS by Retailer (p. 2, 17) | 17 – 29 | 17 – 29 |
| 602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 29, 3, 17) | 9 – 17 – 29 | 17 – 29 |
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| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

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| RETAIL / USE and RENTAL ITEMS (continued): | | |
| 758* - OTHER TAXES/FEES ALLOWED BY MCTC SEC 260 | N/A | 5 – 17 – 29 |
| 760* - OUT-OF-CITY SALES | N/A | 10 – 17 – 49 – 62 - 116 |
| 770* - OUT-OF-STATE SALES | N/A | 10 – 17 – 49 – 62 - 116 |
| 534 – PERSONAL HYGIENE ITEMS sold to TRANS LODG BUSINESS (p. 5, 15) | 17 - 29 | 17 – 29 |
| 542 - RET WARRANTY or SERVICE Contract (p. 1) | 17 - 29 | 17 – 29 |
| 564 - RET: 3% Income Sub to E911 Tax (p. 55) | 912 | N/A |
| 505 - RET: College TEXTBOOKS required (p. 1, 17) | 17 – 29 | SEE CITY SPECIFIC CODE 738 BELOW |
| 609 - RET: FET on HEAVY TRUCK TRAILER (p. 10) | 17 | 17 |
| 610 - RET: FET on USE FUEL SALE (p. 10) | 17 | 17 |
| 504 - RET: INTERSTATE COMMERCE Sales (p. 2) | 17 | 10 – 17 – 49 – 62 – 116 |
| 601 - RET: PRECIOUS METALS and COINS (p. 2) | 17 – 29 | 17 – 29 |
| 567 - RET: Sale of CASH EQUIVALENTS (p. 2) | 17 | 17 |
| 549 - RET: SERVICES Provided by SELLER (p. 1, 52) | 17 – 29 | N/A |
| 750* - CITY - DIRECT CUSTOMER SERVICE | N/A | 11 – 17 – 29 – 62 - 214 |
| 613 - RET: WASTE TIRE DISPOSAL FEE (p. 11) | 17 | 17 |
| 614 - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 11) | 17 | 17 |
| 538* – SOLAR ENERGY DEVICES (p. 36, 45, 11, 23) | 14 – 15 – 17 - 29 | 15 – 16 – 17 – 29 – 37 - 214 |
| 751 - TELECOM UTIL EQUIP USED/BILLED TO CUST | N/A | 17 – 29 - 214 |
| 573* -TPP/ PC: NONPROFIT ORG APT HOUSING Low Income Persons Over 62 (p. 36, 45, 3, 15) | 14 – 15 – 17 - 29 | N/A |
| 552 - TPP Incorporated in PC Project (p. 37, 3, 15) | 2 – 17 - 29 | 17 – 29 |
| 571 - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 2) | 17 – 29 | 17 – 29 |
| 711 - TRADE-IN ALLOWANCE (p. 53) | 14 – 17 - 29 | 17 – 29 - 214 |
| | | |
| TELECOMMUNICATIONS: | | |
| 758* - OTHER TAXES/FEES ALLOWED BY SEC 260 | N/A | 5 – 17 – 29 |
| 641 - TELECOM: COMMON LINE CHARGES (p. 28) | 5 | N/A |
| 517 - TELECOM: INTERNET ACCESS fees (p. 28 & 29) | 5 | 5 |

| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

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|--|---------------|-------------------------|
| 643 - TELEC: INTERSTATE TELEC SVCS (p. 29) | 5 | 5 |
| 627 - TELEC: CARRIER ACCESS CHARGES (p. 28) | 5 | 5 |
| 633 - TELEC: DB SATELLITE TV SERVICES (p. 28) | 5 | N/A |
| 649 - TELEC: SVCS PREPAID CARD or AUTH (p. 28) | 5 | 5 |
| 619 - TELEC: SVCS SAT TV / DATA TRAN (p. 28) | 5 | N/A |
| | | |
| TRANSIENT LODGING: | | |
| 640* - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34) | 6 – 12 – 25 | 6 – 12 – 44 – 144 - 244 |
| 636 - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and <50% ANNUAL OCCUPANCY (p. 34) | 25 | N/A |
| 704 - TR LODG: EXEMPT SERVICES (p. 34) | 25 | 44 – 144 - 244 |
| 701 - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 35) | 25 | 44 – 144 - 244 |
| 629 - TR LODG: MOBILE HOME ETC for more than 29 DAYS (p. 34) | 25 | N/A |
| 648 - TR LODG: SERVICE COMMISSIONS (p. 35) | 25 | 44 – 144 - 244 |
| | | |
| TRANSPORTING: | | |
| 640* - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 25, 40, 34) | 6 – 12 – 25 | 6 – 12 – 44 – 144 - 244 |
| 612* – TRANSPORTATION or AMUSE: ARRANGED & EXEMPT (p. 25, 40) | 6 – 12 | 6 – 12 |
| 615 – TRANSPORT of PERSONS by AIR - FED LAW EXEMPT (p. 24) | 6 | N/A |
| 616 - TRANSP: RAILROAD INTERSTATE (p. 24) | 6 | 6 |
| 620 - TRANSP: RAILROAD RESALE (p. 25) | 6 | N/A |
| 625 - TRANSP: RR TRANSPORT of FERTILIZER (p. 25) | 6 | N/A |
| 702* - TRANSP or AMUSE Resale: ARRANGED & TAXED (p. 25, 40) | 6 - 12 | 6 |
| | | |
| USE TAX SPECIFIC: | | |
| 709 - USE TX UTIL: REV Taxed under CL 004 (p. 25) | 26 - 29 | 29 |
| 707 - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 19) | 26 – 29 – 129 | N/A |
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|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

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| USE TAX SPECIFIC (cont.): | | |
| 693 - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 14) | 29 | N/A |
| 749 - \$1000 DEDUCT OUT-OF-CITY PURCHASE | N/A | 29 |
| 688 - USE TX: ADVERTISING SUPPLEMENTS (p. 14) | 29 | N/A |
| 703 - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 17) | 29 – 30 | N/A |
| 695 - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 17) | 29 | N/A |
| 705 - USE TX: RX PLAN ID CARDS / PARTS (p. 18) | 29 – 129 | N/A |
| 692 - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 56) | 29 | N/A |
| 684 - USE: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 14) | 29 | 29 |
| | | |
| U.S. GOVERNMENT + DIPLOMAT | | |
| 611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 11, 18) | 17 – 29 – 129 | 17 - 29 |
| 548 - USGOV: Sales Allowed 50% RETAIL Income Deduction (p. 11) | 17 | 17 |
| 547 - USGOV: Sale by MMAR to U.S. GOVT (p. 36, 11) | 14 - 17 | 17 |
| 543 - USGOV: Sale to MMAR for GOVT Contract (p. 37, 11) | 2 - 17 | 17 |
| 777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase | 4 - 10 - 11 - 14 - 17 - 25 | 4 - 10 - 11 - 17 – 44 - 144 - 214 - 244 |
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|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|---|---------------------------------------|---------------|
| CITY SPECIFIC DEDUCTION CODES: (Deduction Codes that <u>only</u> apply in the <u>cities specified</u>): | | |
| 585 - M&E COMMERCIAL AGRICULTURE etc | SEE STATE CODE 585 ABOVE | 17 – 29 - 214 |
| 585 CITIES: BE.CG.DC.FH.LH.MP.PK.PM. | | |
| 685 - PC: COST-585 DED in GR INCOME | SEE STATE CODE 685 ABOVE | 15 – 16 - 37 |
| 685 CITIES: BE.CG.DC.FH.LH.MP.PK.PM. | | |
| 506 - FOOD RET Sales for HOME PREP | SEE STATE CODE 506 ABOVE | 17 - 29 |
| 506 CITIES: CE.CC.EL.HC.JO.KM.LH.MH.MA.OR.PK.QZ.S A.SI.SP.TS.TY.WL. | | |
| 713 - EXEMPT JOB PRINTING LICENSED PUBLISHERS | N/A | 10 |
| 713 CITIES: BE.CG.CD.DC.GB.GL.GY.HC.LH.MH.MA.OR. PS.PM.QZ.SN.SY.TN.YT. | | |
| 714 - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER | N/A | 45 – 213 |
| 714 CITIES: BS.CG.CK.CD.CC.DH.DC.EG.EL.FL.FH.FD.GB. GY.GU.HY.HC.LH.MP.MM.OR.PG.PV.PK.PA. PS.PM.PP.PL.QZ.SF.SA.SL.SN.ST.SV.SY.SI.SP. TL.TN.TS.TY.WT.YT. | | |

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|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|---|-----|---|
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| CITY SPECIFIC DEDUCTION CODES (cont.): | | |
| 717 - EXEMPT CoinOp CLEANING MACHINES | N/A | 214 |
| 717 CITIES: BS.BE.CA.CG.CK.DC.EL.GI.GB.LH.MA.OR.PV. PK.PA.PM.PP.SF.SR.SY.TC.TN.WB. WL.WS. | | |
| | | |
| 720 - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMM BUSINESS | N/A | 17 – 29 |
| 720 CITIES: BE.CG.CV.CC.DC.GB.HC.MH.MP.OR.PM.QZ. QC.SN.TC.WS.YM. | | |
| | | |
| 721 - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES | N/A | 5 |
| 721 CITIES: CE.CG.CD.CL.DC.EL.GI.GY.HC.KN.KM.LH.LP. MH.MA.MM.SL.SR.SN.TC.TN. | | |
| | | |
| 722 - EXEMPT MOTOR VEH TRANSPORT FOR HIRE | N/A | 6 |
| 722 CITIES: CW.SA.SR.TC.TN.WS. | | |
| | | |
| 723 - UTIL: TAX CREDIT for FRANCHISE FEES | N/A | 4 |
| 723 CITIES: BS.BE.CE.CK.CD.DC.EL.HC.JO.KM.LH.LP.MA. PV.PK.QZ.SL.SR.TC.TN. | | |
| | | |
| 726 - EXEMPT TRANSACTIONS WITH GOVT AGENCIES | N/A | 2-4-5-9-10-11-12-15- 16-17-18-27-29-37-44- 45-49-85-144-213-214- 244 |
| 726 CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.TL.TS.WT.WL.WM. | | |

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|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|--|------------|--------------------------------|
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| CITY SPECIFIC DEDUCTION CODES (cont.): | | |
| 727 - TAX MORATORIUM - REAL PROPERTY | N/A | 15 – 16 – 37 – 45 - 213 |
| 727 CITIES: DC.EL. | | |
| | | |
| 729 - EXEMPT LOCAL ADVERTISING | N/A | 18 |
| 729 CITIES: EG.GI.HB.LH.QZ.SA.TC.TN.WL. | | |
| | | |
| 730 - EXEMPT HEALTH DANCE SPORT FEES | N/A | 12 |
| 730 CITIES: BS.BB.CA.CG.CD.CF.DH.DC.EL.FL.FH.FD.GL.G Y.GU.JO.KN.KM.LH.LP.MH.MA. MM.OR.PG.PK.PA.PS.PM.PL.SA.SU.SL. SR.ST.SY.SI.TL.TC.TN.TS.WT.WB.WL. WM.YT.YM. | | |
| | | |
| 731 EXEMPT GOLF COURSE GREENS FEES | N/A | 12 |
| 731 CITIES: BB.DC.PA.SN.TN. | | |
| | | |
| 732 - EXEMPT CONTRACTING FT HUACHUCA | N/A | 15 – 16 – 37 |
| 732 CITY: SR | | |
| | | |
| 733 - SPEC BLDR: EXEMPT COST OF LAND | N/A | 16 |
| 733 CITIES: DC.PA.WS. | | |
| | | |
| 734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF LAND | N/A | 16 |
| 734 CITIES: CE.KM.LH.MH.PK.PM.PP.PL.QZ.SF.SL.TL. | | |

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|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
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| CITY SPECIFIC DEDUCTION CODES (cont.): | | |
| 736 - EXEMPT NEAT etc ANIMALS to BREED | N/A | 17 – 29 |
| 736 CITIES: CG.CC.HC.MH.MP.PM.QC.SN. | | |
| | | |
| 737 - EXEMPT FINE ART PAINTING / SCULPTURE | N/A | 17 – 29 |
| 737 CITIES: BB.LP.OR. | | |
| | | |
| 738 - EXEMPT COLLEGE TEXTBOOK SALES | N/A | 17 – 29 |
| 738 CITIES: EG.MP.PM.SV.TY. | | |
| | | |
| 739 - EXEMPT MFTRD ITEM USED TESTING | N/A | 17 |
| 739 CITIES: HC.OR.PS.TN. | | |
| | | |
| 740 - EXEMPT TEL SVCS BY CABLE TV SYSTEM | N/A | 5 |
| 740 CITIES: BS.BB.CF.CW.EL.HY.KN.KM.LH.MM.OR.PK.P S.PM.PL.SL.SI.TL.TS.WB.WM. | | |
| | | |
| 741 - EXEMPT UTILS to OUT-OF-CITY CUST | N/A | 4 |
| 741 CITIES: BB.CE.CA.CG.CV.CD.CF.DH.DC.FL.FH.GU.JO. KN.LP.MH.MM.NO.PV.PA.PS.PM.PP.QC.SU. SL.SR.ST.SY.SI.SP.TC.TS.WT.WL.WM.YT.YM. | | |
| | | |
| 742 - DONATION TO 501c3 CHAR ORGANIZATION | N/A | 29 |
| 742 CITIES: CE.CK.CC.KM.MA.MP.PG.PL.QZ.QC. | | |
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|--|-----------------------|----------------------|
| TPT-1 DEDUCTION CODE available for: | STATE BUS CODE | CITY BUS CODE |
|--|-----------------------|----------------------|

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND on last page.

| | | |
|---|------------|-----------------|
| CITY SPECIFIC DEDUCTION CODES (cont.): | | |
| 743 - USE TAX EXEMPT SALES TO CITY | N/A | 29 |
| 743 CITIES: CL.EG.FH.KM.LH.MP.PG.QZ. | | |
| | | |
| 745 - EXEMPT COMMERCIAL PROP RENTS | N/A | 45 – 213 |
| 745 CITIES: JO.LH.OR.SV. | | |
| | | |
| 761 - PART of SINGLE ITEM SALE TAXED at 0% | N/A | 17 – 29 |
| 761 CITIES: GL.YM | | |

December 10, 2014

LEGEND:

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M & E: MACHINERY and EQUIPMENT

MCTC: MODEL CITY TAX CODE

MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

MV: MOTOR VEHICLE

ORG: ORGANIZATION

PC: PRIME CONTRACTING

PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)

PROP: PROPERTY

RET: RETAIL

RX: PRESCRIBED

SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

SVC: SERVICE

TPP: TANGIBLE PERSONAL PROPERTY

TELEC: TELECOMMUNICATIONS (CLASSIFICATION)

TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)

TRANSP: TRANSPORTING (CLASSIFICATION)

TX: TAX

UTIL: UTILITIES or UTILITIES CLASSIFICATION

USGOV: UNITED STATES GOVERNMENT